

(c) Abolition of tax on village sites is necessary.

(d) Dry rates may be adopted for vacant building sites.

Reply of Government.—The member is referred to the Order quoted in No. 175.

Subject No. 178.

Reduction of tax on building sites.

Mr. Venkatachar.

Summary of Representation.—Pray that the present rate of tax on building sites may be kindly reduced.

Reply of Government.—The member is referred to the Order quoted in No. 175.

Subject No. 179.

Abolition of sayer duty.

Mr. Singalachar of Kunigal Taluk,
„ C. Srinivasa Rao of Chikmagalur.

Summary of Representation.—In addition to the high assessment on the garden lands the arecanut crop is subjected to a sayer duty of 12 annas and 9 pies per maund. This duty may be abolished and the annoyance to which growers are now put may be removed.

Mr. Annaiya Pandit said that the average collection for 12 years might be adopted and levy ordered. Abolition was not prayed for, but the procedure for levy which imposed unnecessary restrictions might be simplified.

Reply of Government.—It is not feasible to do so now.

Subject No. 180.

Levy of import duty on foreign supari.

Mr. S. R. Balakrishna Rao, Advocate.

Summary of Representation—(1) The assessment on arecanut garden lands is already too heavy. The crops are being damaged by koleroga every year. The small outturn of areca received by the garden owners is quite insufficient to meet the cost of cultivation of the gardens and to pay the assessment. Besides this, the sayer duty is to be paid. These charges bear heavily on the garden proprietors and thereby they are involved in debts and lose their gardens. It is therefore requested that the sayer duty on supari may be abolished and the heavy assessment imposed on garden lands reduced.

(2) Sayer on arecanut may be abolished. This duty does not fall on the consumer, as it is often contended, but falls on the cultivation; there is a competition between the Mysore gardener and the British India gardener whose areca is not subject to any Sayer duty. The latter can therefore always sell with more profit to himself than the former. It has been telling very heavily upon the Mysore garden-owners for the last 3 or 4 years in addition to other difficulties of cultivation in the Malnad.

The exported Mysore areca may be exempted from Sayer duty. If this is not done, the imported foreign areca may be made liable to import duty.

Mr. Balakrishna Rao proposed an import duty on foreign Supari. Mr. C. Vasudeva Rao objected to any import duty on the ground of coffee being taxed elsewhere. Mr. C. Srinivasa Rao spoke at length on the restrictions imposed by the existing rules and dwelt on the special hardship of the Malnad raiyats. Messrs Ramanuja Iyengar